



Florida Pollutant Tax Application

What are pollutants?

Pollutants include, but are not limited to, crude oil, petroleum products, pesticides, ammonia, chlorine, and solvents.

What is taxable?

Solvents (organic compounds in liquid form):

acetamide, acetone, acetonitrile, acetophenone, amyl acetates (all), aniline, benzene, butyl acetates (all), butyl alcohols (all), butyl benzyl phthalate, carbon disulfide, carbon tetrachloride, chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone, dibutyl phthalate, dichlorobenzenes (all), dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate, dioctyl phthalate (di-2-ethyl hexyl phthalate), n-dioctyl phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol (ethylene glycol ethyl ether), ethylene glycol, furfural, formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol, 2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-butyl ether, methylene chloride (dichloromethane), methyl ethyl ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha, naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene, phenol, perchloroethylene (tetrachloroethylene), stoddard solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane, trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, xylenes (all)

Motor oil and other lubricants

Ammonia

Chlorine

Gasoline and gasohol

Other pollutants including, but not limited to, aviation gasoline and gas blending components, naphtha-type jet fuel, kerosene-type jet fuel, kerosene, distillate fuel oil, residual fuel oil, naphtha of less than 400 degrees F for petroleum feed, special naphthas, road oil, still gas, unfinished oils, motor gas blending components (e.g., ethanol when used for blending), waste oils, pesticides (liquid or solid)

Who must register?

Any person who produces in Florida, or imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise and who is not currently licensed under Chapter 206, Florida Statutes.

How much is the registration fee?

A \$30 registration fee is required annually. You must register with the Florida Department of Revenue before first producing or importing pollutants in Florida.

Are there additional fees?

Most applicants are also required to post a bond. You must be bonded at three times the average monthly pollutants tax paid or due during the past 12 calendar months, not to exceed \$100,000. If the three-month tax liability is less than \$50, a bond is not required. New registrants should base their bond on a reasonable estimate.

When is tax due?

The taxes are due on the 1st and late after the 20th day of the month following the month of sale or first removal of pollutants from storage. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked on the next business day following the 20th. If you are subject to the tax, you are required to file a monthly *Pollutants Tax Return* (Form DR-904), even if no tax is due.

How is the collected tax managed?

The tax collected is managed under four (4) trust funds: Coastal Protection, Water Quality Assurance, Inland Protection, and Hazardous Waste.

Where do I mail this application?

CENTRAL REGISTRATION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

How do I get more information?

- ✓ For assistance with this application, call Central Registration, Monday through Friday, 8 a.m. to 5 p.m., ET, at 850-488-4772.
- ✓ Information and forms are available on our Internet site at **www.myflorida.com/dor**
- ✓ For general information about pollutant tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.
- ✓ Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Instructions for Completing Form DR-166

Questions 1-6 Provide your business information as requested.

Question 7 If you are an individual proprietor, do not complete question 7. If you are a partnership or corporation, provide the information requested.

Questions 8-9 Enter the name and phone number of the person who should be contacted if we have questions about this application.

Question 10 Indicate the type of application you are filing. If you are a new applicant or business, enter the date your business started. If you have a change in your legal entity status, enter the date of the change and your previous pollutants license number.

Question 11 Indicate what your business will do and which taxable pollutants are included. You may check more than one box.

Question 12 List the type of pollutant, location of the storage facility, and estimated volume of taxable units imported, produced, or sold in Florida. Attach additional sheets if necessary.

Question 13 List the name and license number of all your suppliers of pollutants. Attach additional sheets if necessary.

Question 14 List the model, total tank capacity, year, and vehicle identification number (VIN) of all trucks, barges, boats, or other equipment used to transport pollutants on the highways or waterways of Florida. Attach additional sheets if necessary. Cab cards will be issued for each motor vehicle or other transportation equipment.

Question 15 If you are a corporation, list the state in which you are incorporated. List the name, address, and telephone number of the individual designated to accept service in Florida. You must attach a certified copy of the certificate authorizing your corporation to transact business in Florida issued by the Florida Secretary of State.

Question 16 Indicate the amount of the surety bond enclosed. If you are already operating as a producer or importer, your bond amount is three times the average monthly pollutants tax paid or due during the preceding 12 calendar months. If you are a new registrant, your bond amount must be three times your projected monthly tax liability. The projection will depend on the quantity and tax rate of the pollutant you produce or import during an average month. For example: You expect your new business to import on the average 420,000 gallons (or 10,000 barrels) of petroleum derivatives per month. Petroleum derivatives are taxed at 2 cents per barrel under Coastal Protection, 5 cents per barrel under Water Quality, and 80 cents per barrel under Inland Protection. Thus, your monthly tax liability would be \$8,700 (\$200 for Coastal Protection, plus \$500 for Water Quality, plus \$8,000 for Inland Protection). Your bond would be three times your monthly tax liability or \$26,100 (3 times \$8,700). Your bond amount will not exceed \$100,000. If your three-month tax liability is less than \$50, a bond is not required.

Affidavit, Signature, and Notarial Certificate Read the affidavit and sign your application. An original signature is required. A photocopy, facsimile, or stamped signature is **not** acceptable. You must have your application notarized.

Filing Tips

When completing your application, be sure to provide:

- ✓ All information requested on Form DR-166.
- ✓ Application fee of \$30.
- ✓ Your social security number (SSN) or federal employer identification number (FEIN).
- ✓ Original signature by an officer or an authorized representative and properly notarized. **A photocopy, facsimile, or stamped signature is not acceptable.**
- ✓ A complete list of all suppliers of pollutants, if known, and their license number, if applicable.
- ✓ A copy of the certificate issued by the Florida Secretary of State showing that the corporation is authorized to transact business in Florida.
- ✓ A surety bond (see Question 16 on the application and detailed instructions for determining the bond amount). If three times your average monthly tax liability is below \$50, a surety bond is not required. Your surety bond must be signed and accompanied by a Power of Attorney from a Florida resident agent.



Florida Pollutant Tax Application

DR-166
R. 08/03

Mail this application with \$30 fee to:
CENTRAL REGISTRATION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

For DOR Use Only

License Number

Approval Date

Examiner's Initials

1. Business Name: _____

2. Owner's Name: _____
(Individual, Corporation, Partnership, Limited Liability Company)

3. Federal Employer Identification Number:

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4. Location Address: _____
(Street Address)

(City) (State) (ZIP)

5. Mailing Address: _____
(if other than location address) (Street Address)

(City) (State) (ZIP)

6. Type of Organization:
☐ Individual Proprietorship ☐ Corporation ☐ Partnership
☐ Limited Liability Company

For DOR use only - Do not write in this space.

7. Corporate or Partnership Information (*If you are an individual proprietor, do not complete this section*):

Name*	Home Address (Include City, State, ZIP)	Social Security Number	Percent Business Interest or Corporate Title

*Full name of corporate officers, partners, directors, and stockholders with a controlling interest (*attach separate sheets if necessary*)

8. Contact Person's Name: _____ 9. Contact Person's Phone: (____) _____
Contact Person's Fax: (____) _____

10. Type of Application: ☐ New Applicant/Business Date Business Began or Will Begin: _____
☐ Legal Entity Change Date of Change: _____
Previous Pollutants License Number: _____

11. This business will (check appropriate box(es)):

☐ Produce ☐ Import or cause to be imported (into Florida) ☐ Export

☐ Be entitled to a refund on the following taxable pollutants:

☐ Petroleum Products ☐ Ammonia ☐ Pesticides ☐ Chlorine
☐ Motor Oil or Other Lubricants ☐ Crude Oil ☐ Solvents ☐ Perchloroethylene
☐ Other (specify) _____

12. List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

13. List all suppliers of pollutants.

Name of Supplier	License Number

14. List the model, total tank capacity, year, and vehicle identification number (VIN) of all trucks, barges, boats, or other equipment used to transport pollutants on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or equipment used for transporting taxable pollutants.

Model	Total Tank Capacity	Year	VIN

15. Florida Secretary of State Certificate Required

If a corporation, list the state of incorporation: _____ . List the name, address, and telephone number of the individual designated to accept service in Florida: _____

Attach a **certified copy** of the certificate authorizing such corporation to transact business in Florida, issued by the Florida Secretary of State.

16. Bonding Requirements

A surety bond in the amount of \$ _____ is enclosed. An assigned time deposit or an irrevocable letter of credit may be accepted in lieu of a bond. If already operating as a producer or importer of pollutants, your bond amount will be three times the average monthly pollutants tax paid or due during the preceding 12 calendar months. If a new registrant, your bond amount will be three times your projected monthly tax liability. The projection will depend on the quantity and tax rate of the pollutant you produce or import during an average month. **See detailed instructions for example.**

Your bond will not exceed \$100,000. If your three-month tax liability is less than \$50, a bond is not required.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in sections 659.791, 552.45, and 837.08, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Signature of Applicant

Print or Type Applicant's Name

State of _____ County of _____

Sworn to and subscribed before me this _____ day of _____, _____ .
(Month) (Year)

Signature of Notary

Print, type, or stamp name of notary

Personally known _____ or produced identification _____

Type of identification produced _____